1	Pursuant to Civil L.R. 3-16, the undersigned certifies that the following listed
2	persons, associations of persons, firms, partnerships, corporations (including parent corporations)
3	or other entities (i) have a financial interest in the subject matter in controversy or in a party to
4	the proceeding, or (ii) have a non-financial interest in that subject matter or in a party that could
5	be substantially affected by the outcome of this proceeding:
6	1. Grant Thornton LLP is the U.S. member firm of Grant Thornton
7	International.
8	
9	DATED: February 8, 2008
10	Bingham McCutchen LLP
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12	
13	By: /s/ James Severson James Severson
14	Attorneys for Defendant Grant Thornton, LLP
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